

IDIVA LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2017

IDIVA LTD
UNAUDITED ACCOUNTS
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IDIVA LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2017

Director	Amanda Hill
Company Number	09371221 (England and Wales)
Registered Office	64 Island Centre Way Island Centre Way Enfield EN3 6GS ENGLAND
Accountants	Brindley Goldstein Ltd 103 High Street Waltham Cross Herts. EN8 7AN

IDIVA LTD
CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF IDIVA LTD FOR THE
YEAR ENDED 31 JANUARY 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Idiva Ltd for the year ended 31 January 2017 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Idiva Ltd, as a body, in accordance with the terms of our engagement letter dated 15 December 2017. Our work has been undertaken solely to prepare for your approval the accounts of Idiva Ltd and state those matters that we have agreed to state to the Board of Directors of Idiva Ltd, as a body, in this report in accordance with AAF 07/16 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Idiva Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Idiva Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Idiva Ltd. You consider that Idiva Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Idiva Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Brindley Goldstein Ltd
Chartered Accountants

103 High Street
Waltham Cross
Herts.
EN8 7AN

31 January 2018

IDIVA LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	<u>4</u>	5,112	-
Current assets			
Inventories	5	19,388	19,410
Debtors	<u>6</u>	6,722	7,073
Cash at bank and in hand		9,960	5,178
		<u>36,070</u>	<u>31,661</u>
Creditors: amounts falling due within one year	<u>7</u>	(43,300)	(44,826)
Net current liabilities		<u>(7,230)</u>	<u>(13,165)</u>
Net liabilities		<u>(2,118)</u>	<u>(13,165)</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		<u>(2,119)</u>	<u>(13,166)</u>
Shareholders' funds		<u>(2,118)</u>	<u>(13,165)</u>

For the year ending 31 January 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 31 January 2018.

Amanda Hill
Director

Company Registration No. 09371221

IDIVA LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2017

1 Statutory information

Idiva Ltd is a private company, limited by shares, registered in England and Wales, registration number 09371221. The registered office is 64 Island Centre Way, Island Centre Way, Enfield, EN3 6GS, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the year ended 31 January 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 2 January 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	10% straight line
Computer equipment	33.33 % straight line

IDIVA LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2017

4 Tangible fixed assets	Fixtures & fittings £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	
At 1 February 2016	-	-	-
Additions	5,825	1,554	7,379
At 31 January 2017	5,825	1,554	7,379
Depreciation			
Charge for the year	1,749	518	2,267
At 31 January 2017	1,749	518	2,267
Net book value			
At 31 January 2017	4,076	1,036	5,112

5 Inventories	2017 £	2016 £
Finished goods	19,388	19,410
	19,388	19,410

6 Debtors	2017 £	2016 £
Trade debtors	-	7,073
Other debtors	6,722	-
	6,722	7,073

7 Creditors: amounts falling due within one year	2017 £	2016 £
Trade creditors	15,369	-
Loans from directors	26,631	44,076
Accruals	1,300	750
	43,300	44,826

8 Average number of employees

During the year the average number of employees was 1 (2016: 1).

